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To: 'Ryunosuke Yoshida'[ryu@tiraworks.com]; Yoshio Matsuura[webdream@abox4.so-net.ne.jp]

Cc: Koichiro Ando[ando@spgk.com]; Masami Nakano[masami@ever-innovation.com]

From: Gary Smith[gary.smith@loebsmith.com]
Sent: Wed 12/30/2020 4:53:34 AM (UTC)

Subject: RE: [SPGK]RE: Growth today Cayman Company

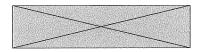
Dear Ryu

It was good to speak with you earlier today. As discussed, I would appreciate a summary of how the terms of the distribution agreement would differ from the current MOU. Many thanks.

Best regards

Gary Smith

Partner



× +1 (345) 749 7590 | +1 345 525 0900

gary.smith@loebsmith.com

www.loebsmith.com

Suite 329 | 10 Market Street | Camana Bay | Grand Cayman KY1-9006 | Cayman Islands

British Virgin Islands | Cayman Islands | Hong Kong

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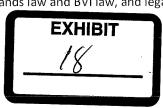
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From: Ryunosuke Yoshida [mailto:ryu@tiraworks.com]

Sent: Monday, December 28, 2020 4:53 AM

To: WEBDREAM < webdream@abox4.so-net.ne.jp>

Cc: Gary Smith <gary.smith@loebsmith.com>; Koichiro Ando <ando@spgk.com>; Masami Nakano <masami@ever-

innovation.com>

Subject: Re: [SPGK]RE: Growth today Cayman Company

Dear Gary

Happy Holidays!

Mr. Matsuura would like to get your reply on below. Appreciate if you can reply.

Appreciate if we can call as well.

Best Regards,

Ryu

On Mon, Dec 28, 2020 at 3:06 AM WEBDREAM <webdream@abox4.so-net.ne.jp> wrote:

こちらどうなっていますか?吉田から連絡がないから進まないのですか?

運気の関係もあり今年中にサインしたいです。

吉田からは連絡が入っていますか?レスポンスがないとこんな時代ですからウィルス感染も心配です。 宜しくお願い致します。

松浦

iPhoneから送信

2020/12/17 14:29、Gary Smith < gary.smith@loebsmith.com >のメール:

Dear Ryu

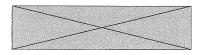
Am I correct in assuming that the Distribution Agreement is meant to memorialise the existing relationship between SPGK and Ascentra?

When did the relationship between the companies begin?

Best regards

Gary Smith

Partner



- +1 (345) 749 7590 | +1 345 525 0900
- gary.smith@loebsmith.com
- http://www.loebsmith.com
- Suite 329 | 10 Market Street | Camana Bay | Grand Cayman KY1-9006 | Cayman Islands

British Virgin Islands | Cayman Islands | Hong Kong

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<image001.png>

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From: Ryunosuke Yoshida [mailto:ryu@tiraworks.com]

Sent: Wednesday, December 16, 2020 8:08 PM
To: WEBDREAM <webdream@abox4.so-net.ne.jp>

Cc: Gary Smith <gary.smith@loebsmith.com>; Koichiro Ando <ando@spgk.com>; Masami Nakano <masami@ever-

innovation.com>

Subject: Re: [SPGK]RE: Growth today Cayman Company

Dear Gary

Can we have your feedback on below?

Thank you.

Best Regards,

Ryu

2020年12月17日(木) 5:18 WEBDREAM < webdream@abox4.so-net.ne.jp>:

Please give us your feedback promptly. I want to process it quickly.

Yoshio

iPhoneから送信

- > 2020/12/15 4:09、Masami Nakano <masami@ever-innovation.com>のメール:
- > Hi Gary
- > Here is an email from Mr. Matsurua translated below.
- > Thank you

```
> Masami
> ----Original Message----
> From: WEBDREAM < webdream@abox4.so-net.ne.jp>
> Sent: Sunday, December 13, 2020 10:55 PM
> To: Masami Nakano < masami@ever-innovation.com >
> Cc: Gary Smith <gary.smith@loebsmith.com>; Ryunosuke Yoshida <ryu@tiraworks.com>; Koichiro
Ando <ando@spgk.com>
> Subject: Re: [SPGK]RE: Growth today Cayman Company
> ギャリーさん
> もしかしたら、グローストゥディのオーナー変更は本間さんから吉田さんに変更したときのも
のを使えば良いですか?
> Gary, maybe we could just use the documents we used when we transferred the shares of Growth Today
from Mr. Homma to Mr. Yoshida?
>
>
> iPhoneから送信
>> 2020/12/12 12:24、Masami Nakano <masami@ever-innovation.com>のメール:
>>
>> Hi Gary
>> Here is another email from Mr. Matsurua translated below.
>> Thank you
>> Masami
>>
>> ----Original Message----
>> From: WEBDREAM < webdream@abox4.so-net.ne.jp>
>> Sent: Friday, December 11, 2020 7:22 PM
>> To: Masami Nakano < masami@ever-innovation.com>
>> Cc: Gary Smith <gary.smith@loebsmith.com>; Ryunosuke Yoshida <ryu@tiraworks.com>; Koichiro
Ando <ando@spgk.com>
>> Subject: Re: [SPGK]RE: Growth today Cayman Company
>> Gary
>> 追加質問ですが、アセントラとSPGKの販売契約についてかなり前から吉田からリクエストし
ていますがどの様でしょうか?
>> I have additional question. Mr. Yoshida has been asking you about the distribution agreement. Can you
give us an update?
>> Thanks,
>>
>> iPhoneから送信
>>> 2020/12/12 12:13、Masami Nakano <<u>masami@ever-innovation.com</u>>のメール:
>>>
>>> Hi Gary
>>> Please see Mr. Matsuura's email translated below.
>>> Thank you
>>> Masami
>>>
>>> -----Original Message-----
>>> From: WEBDREAM <webdream@abox4.so-net.ne.jp>
>>> Sent: Friday, December 11, 2020 6:40 PM
>>> To: Gary Smith <gary.smith@loebsmith.com>
```

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- >>> Cc: Ryunosuke Yoshida <<u>ryu@tiraworks.com</u>>; Masami Nakano <<u>masami@ever-innovation.com</u>>; Koichiro Ando <<u>ando@spgk.com</u>>
- >>> Subject: Growth today Cayman Company
- >>>
- >>> Hi!Gary
- >>> お元気ですか?こちらは今のところウィルス感染もなく正常に時を過ごしています。
- >>> How are you? I'm doing fine so far being safe from the Covid.
- >>>
- >>> 当社関連のこの先の会社構成について共有しておきます。その過程にての質問と依頼も後述します。
- >>> I wanted to share with you about what I'm thinking in terms of our future corporate structure. I have some questions and requests to follow.
- >>>
- >>> ご存知かとは思いますが、昨年の3月に吉田氏からのグローストゥディ会社株主移行、並びにSPGKのディレクター退任の希望を受理しました。
- >>> As you might already know, I have accepted Mr. Yoshida's request to resig as director of SPGK, and request to transfer his Growth Today shares back in March.
- >>>
- >>> 条件としてはディレクター以降までに生じている諸問題の解決、残っている諸問題についての責任。
- >>> But I told him the condition is to solve various issues before he resign, and take responsibility of the remaining issues.
- >>>
- >>> 現在の吉田氏が行なっている全てのオペレーションの引き継ぎです。
- >>> Then also make sure to hand over all the operation that he's involved.
- >>>
- >>> CCに入っている安藤さんが時期ディレクターおよびCEOとなり、その後のビジネス運営をしていきます。安藤さんは3月ころにシンガポールに移住の予定です。
- >>> Mr. Ando, who is copied in this email, will be appointed director and CEO, and take over the operation. Mr. Ando is planning to relocate to Singapore around March next year.
- >>>
- >>> GrowthTodayにつきましては安藤さんがシンガポール住民にしっかり落ち着くまでの間、私が株主となり吉田氏から引き継ぎます。のちに安藤さんに譲渡を考えています。
- >>> Regard
- >>
- >

Ryunosuke Yoshida CEO | Tiraworks Ltd.

Tel: +852-9353-1111 | Email: ryu@tiraworks.com Skype: ryunosuke425 | LINE: ryuyoshida425

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CEO | Tiraworks Ltd.

Tel: +852-9353-1111 | Email: <u>ryu@tiraworks.com</u> Skype: ryunosuke425 | LINE: ryuyoshida425

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